IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 27TH FEBRUARY 2007 / 8TH PHALGUNA 1928

WP(C).No. 5570 of 2007(K)

PETITIONER:

M/S. YEMKAY GAS AGENCIES,
COLLEGE ROAD, PALAKKAD-678 001, REPRESENTED BY
ITS MANAGING PARTNER, M.KRISHNASWAMY.

BY ADV. SRI. R.KISHORE KUMAR (MATTANCHERRY)
SRI.V.K.SHAMUSUDHEEN
SRI.MANOJ KUMAR.M

RESPONDENTS:

1. **COMMERCIAL TAX OFFICER, VAT,**
   SECOND CIRCLE, PALAKKAD.

2. **COMMERCIAL TAX OFFICER(AUDIT ASSESSMENT)**
   OFFICE OF THE ASST. COMMISSIONER (AUDIT ASST.),
   COMMERCIAL TAXES DEPARTMENT, PALAKKAD.

3. **COMMISSIONER OF COMMERCIAL TAXES,**
   DEPARTMENT OF COMMERCIAL TAXES,
   PUBLIC OFFICE BUILDING, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 5570 OF 2007-K

JUDGMENT

The petitioner has approached this Court, challenging Ext.P6 clarification issued by the Commissioner of Commercial Taxes, to the effect that the rate of tax for rubber tubings for LPG stove is 12.5%. The learned Government Pleader, upon instructions, submitted that a fresh clarification has been issued on 24.2.2007, stating that the rate of tax for the said product is only 4%. This submission is recorded and the Writ Petition is closed. In the light of this judgment, the petitioner may move for appropriate reliefs before the statutory authority.

27th February, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/